

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	ARES ENHANCED CREDIT OPPORTUNITIES MASTER FUND, L.P. STATE STREET BANK ATTN: JONATHAN LONG 200 CLARENDON STREET, 6TH FLOOR BOSTON, MA 02116	09/21/2009	08-13555 (JMP)	21849	\$1,809,931.93	ARES ENHANCED CREDIT OPPORTUNITIES MASTER FUND LP STATE STREET BANK ATTN: JONATHAN LONG 200 CLARENDON STREET, 6TH FLOOR BOSTON, MA 02116	06/21/2011	08-13555 (JMP)	67536	\$1,809,931.93
2	CONNECTICUT DEPARTMENT OF REVENUE SERVICES C&E DIVISION, BANKRUPTCY SECTION 25 SIGOURNEY STREET HARTFORD, CT 06106- 5032	03/23/2009	08-13555 (JMP)	4511	\$425.00	CONNECTICUT DEPARTMENT OF REVENUE SERVICES C&E DIVISION, BANKRUPTCY SECTIOIN 25 SIGOURNEY STREET HARTFORD, CT 06106-5032	06/29/2011	08-13555 (JMP)	67552	\$425.00
3	CUSTOMER ASSET PROTECTION COMPANY C/O MARSH MANAGEMENT SERVICES, INC. 100 BANK STREET, SUITE 610 BURLINGTON, VT 05401	09/22/2009	08-13555 (JMP)	27993	\$3,691,456.69*	CUSTOMER ASSET PROTECTION COMPANY C/O MARSH MANAGEMENT SERVICES, INC. 100 BANK STREET, SUITE 610 BURLINGTON, VT 05401	06/15/2011	08-13555 (JMP)	67535	\$3,691,456.69*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
4	DUKE ENERGY OHIO, INC. KIAH T. FORD IV PARKER POE ADAMS & BERNSTEIN LLP 401 SOUTH TRYON STREET SUITE 3000 CHARLOTTE, NC 28202	04/07/2009	08-13555 (JMP)	3702	\$1,721,184.00	DUKE ENERGY OHIO, INC. C/O KIAH T. FORD IV PARKER POE ADAMS & BERNSTEIN LLP 401 SOUTH TRYON STREET SUITE 3000 CHARLOTTE, NC 28202	09/15/2009	08-13555 (JMP)	13122	\$1,721,184.00
5	EUROSAIL-UK 2007-4BL PLC C/O WILMINGTON TRUST SP SERVICES LONDON LIMITED FIFTH FLOOR 6 BROAD STREET PLACE LONDON, EC2M 7JH UNITED KINGDOM	09/22/2009	08-13888 (JMP)	28793	\$235,653,655.07	EUROSAIL-UK 2007-4BL PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED THIRD FLOOR 1 KING'S ARMS YARD LONDON, EC24 7AF UNITED KINGDOM	06/28/2011	08-13888 (JMP)	67551	\$235,653,655.07

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
6	EUROSAIL-UK 2007-4BL PLC C/O WILMINGTON TRUST SP SERVICES LONDON LIMITED FIFTH FLOOR 6 BROAD STREET PLACE LONDON, EC2M 7JH UNITED KINGDOM	09/22/2009	08-13555 (JMP)	28794	\$235,653,655.07	EUROSAIL-UK 2007-4BL PLC C/O WILMINGTON TRUST SP SERVICES (LONDON) LIMITED THIRD FLOOR 1 KING'S ARMS YARD LONDON, EC2R 7AF UNITED KINGDOM	06/28/2011	08-13555 (JMP)	67550	\$235,653,655.07
7	GILA RIVER POWER, L.P. C/O ENTEGRA POWER GROUP LLC ATTN: JERRY COFFEY 100 S. ASHLEY DRIVE, SUITE 1400 TAMPA, FL 33602	09/22/2009	08-13885 (JMP)	27997	\$952,837.00	GILA RIVER POWER, L.P. C/O ENTEGRA POWER GROUP LLC ATTN: JERRY COFFEY 100 S. ASHLEY DRIVE, SUITE 1400 TAMPA, FL 33602	06/09/2011	08-13885 (JMP)	67523	\$952,837.00
8	GILA RIVER POWER, L.P. C/O ENTEGRA POWER GROUP LLC ATTN: JERRY COFFEY 100 S. ASHLEY DRIVE, SUITE 1400 TAMPA, FL 33602	09/22/2009	08-13555 (JMP)	27998	\$952,837.00	GILA RIVER POWER, L.P. C/O ENTEGRA POWER GROUP LLC ATTN: JERRY COFFEY 100 S. ASHLEY DRIVE, SUITE 1400 TAMPA, FL 33602	06/09/2011	08-13555 (JMP)	67522	\$952,837.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
9	J.P. MORGAN SECURITIES LTD 125 LONDON WALL LONDON, EC2Y KAJ UNITED KINGDOM	10/27/2009	08-13555 (JMP)	49679	\$3,543.66	J.P. MORGAN SECURITIES LTD. C/O SUSAN MCNAMARA JPMORGAN CHASE BANK, N.A. MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK, NY 10005	06/27/2011	08-13555 (JMP)	67541	\$3,543.66
10	J.P. MORGAN SECURITIES LTD 125 LONDON WALL LONDON, EC2Y 5AJ UNITED KINGDOM	10/27/2009	08-13555 (JMP)	49680	\$2,952.57	J.P. MORGAN SECURITIES LTD. C/O SUSAN MCNAMARA JPMORGAN CHASE BANK, N.A. MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK, NY 10005	06/27/2011	08-13555 (JMP)	67543	\$2,952.57
11	J.P. MORGAN SECURITIES LTD 125 LONDON WALL LONDON, EC2Y 5AJ UNITED KINGDOM	10/27/2009	08-13555 (JMP)	49700	\$2,763.14	J.P. MORGAN SECURITIES LTD. C/O SUSAN MCNAMARA JPMORGAN CHASE BANK, N.A. MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK, NY 10005	06/27/2011	08-13555 (JMP)	67544	\$2,763.14

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
12	J.P. MORGAN SECURITIES LTD 125 LONDON WALL LONDON, EC2Y 5AJ UNITED KINGDOM	10/27/2009	08-13555 (JMP)	49701	\$770,314.85	J.P. MORGAN SECURITIES LTD. C/O SUSAN MCNAMARA JPMORGAN CHASE BANK, N.A. MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK, NY 10005	06/27/2011	08-13555 (JMP)	67545	\$770,314.85
13	J.P. MORGAN SECURITIES LTD 125 LONDON WALL LONDON, EC2Y 5AJ UNITED KINGDOM	10/27/2009	08-13555 (JMP)	49702	\$3,033.76	J.P. MORGAN SECURITIES LTD. C/O SUSAN MCNAMARA JPMORGAN CHASE BANK, N.A. MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK, NY 10005	06/27/2011	08-13555 (JMP)	67546	\$3,033.76
14	J.P. MORGAN SECURITIES LTD 125 LONDON WALL LONDON, EC2Y 5AJ UNITED KINGDOM	10/27/2009	08-13555 (JMP)	49706	\$3,532.26	J.P. MORGAN SECURITIES LTD. C/O SUSAN MCNAMARA JPMORGAN CHASE BANK, N.A. MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK, NY 10005	06/27/2011	08-13555 (JMP)	67547	\$3,532.26

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
15	J.P. MORGAN SECURITIES LTD. 125 LONDON WALL LONDON, EC2Y 5AJ UNITED KINGDOM	10/27/2009	08-13555 (JMP)	49779	\$1,955.56	J.P. MORGAN SECURITIES LTD. C/O SUSAN MCNAMARA JPMORGAN CHASE BANK, N.A. MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK, NY 10005	06/27/2011	08-13555 (JMP)	67548	\$1,955.56
16	J.P.MORGAN SECURITIES LTD 125 LONDON WALL LONDON, EC2Y 5AJ UNITED KINGDOM	10/27/2009	08-13555 (JMP)	49678	\$783,365.00	J.P. MORGAN SECURITIES LTD. C/O SUSAN MCNAMARA JPMORGAN CHASE BANK, N.A. MAIL CODE: NY1-A436 ONE CHASE MANHATTAN PLAZA - FLOOR 26 NEW YORK, NY 10005	06/27/2011	08-13555 (JMP)	67542	\$783,365.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
17	LIBERTY MUTUAL INSURANCE COMPANY SASCHA BLOM, COUNSEL C/O LAW OFFICE OF JOHN KILPATRICK 1100 NORTHWEST LOOP 410 SUITE 302 SAN ANTONIO, TX 78213	09/21/2009	08-13888 (JMP)	24526	\$213,925.30	LIBERTY MUTUAL EMPLOYEES THRIFT INCENTIVE PLAN NANCY L. KEATING 175 BERKELEY STREET BOSTON, MA 02117	06/28/2011	08-13888 (JMP)	67549	\$213,925.30

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

SURVIVING CLAIMS

\$535,000.48

Page 8 of 13

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
20	SAPHIR FINANCE PLC - SERIES 2006-8 - SERIES A C/O BANK OF NEW YORK MELLON-LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	09/21/2009	08-13888 (JMP)	25839	\$3,398,927.17	SAPHIR FINANCE PLC- SERIES 2006-8-SERIES A C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANJAY JOBANPUTRA-VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	06/24/2011	08-13888 (JMP)	67539	\$3,398,927.17
21	SAPHIR FINANCE PLC - SERIES 2006-8 CLASS A C/O BANK OF NEW YORK MELLON - LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA - VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	09/21/2009	08-13555 (JMP)	25840	\$3,398,927.17	SAPHIR FINANCE PLC- SERIES 2006-8-SERIES A C/O THE BANK OF NEW YORK MELLON-LONDON BRANCH ATTN: SANJAY JOBANPUTRA-VICE PRESIDENT, GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	06/24/2011	08-13888 (JMP)	67538	\$3,398,927.17

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
22	SAXO BANK A/S ATTN: MICHAEL V. MOLLER PHILIP HEYMANS ALLE 14 HELLERUP, 2900 DENMARK	09/18/2009	08-13555 (JMP)	20576	\$30,347,631.00	SAXO BANK A/S ATTN: THOMAS JULIAN GRAVERS PHILIP HEYMANS ALLE 14 HELLERUP, 2900 DENMARK	06/23/2011	08-13555 (JMP)	67537	\$30,347,631.00
23	SEA PORT GROUP SECURITIES, LLC TRANSFEROR: ARMORY MASTER FUND,LTD. 360 MADISON AVENUE, 22ND FLOOR NEW YORK, NY 10017	10/29/2009	08-13555 (JMP)	55527	\$5,000,000.00	SEA PORT GROUP SECURITIES, LLC TRANSFEROR: ARMORY MASTER FUND LTD. 360 MADISON AVENUE, 22ND FLOOR NEW YORK, NY 10017	06/29/2011	08-13555 (JMP)	67553	\$5,000,000.00
24	SERENGETI OPPORTUNITIES PARTNERS LP TRANSFEROR: JPMORGAN CHASE BANK, N.A. C/O SERENGETI ASSET MANAGEMENT LP ATTN: S CHOUDHURY, 632 BROADWAY, 12TH FL 632 BROADWAY, 12TH FLOOR NEW YORK, NY 10012	12/30/2008	08-13888 (JMP)	1505	\$4,800,000.00	SERENGETI OPPORTUNITIES PARTNERS LP TRANSFEROR: JPMORGAN CHASE BANK, N.A. C/O SERENGETI ASSET MANAGEMENT LP ATTN: S CHOUDHURY, 632 BROADWAY, 12TH FL 632 BROADWAY, 12TH FLOOR NEW YORK, NY 10012	01/11/2010	08-13888 (JMP)	66086	\$4,800,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
25	TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL P.O. BOX 20207 NASHVILLE, TN 37202- 0207	09/15/2009	08-13885 (JMP)	12665	\$1,275.26	TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL P.O. BOX 20207 NASHVILLE, TN 37202-0207	06/13/2011	08-13885 (JMP)	67529	\$1,049.14
						TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL P.O. BOX 20207 NASHVILLE, TN 37202-0207	06/13/2011	08-13885 (JMP)	67530	\$376.72
26	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: ICP PENDULUM FUND I, L.P. ATTN: MATTHEW ROSENCRANS 600 WASHINGTON BLVD. STAMFORD, CT 06901	09/16/2009	08-13888 (JMP)	13823	\$1,650,000.00	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: ICP PENDULUM FUND I, L.P. ATTN: MATTHEW ROSENCRANS 600 WASHINGTON BLVD. STAMFORD, CT 06901	07/22/2010	08-13888 (JMP)	66952	\$1,650,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 157: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
27	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: ICP PENDULUM FUND I, L.P. ATTN: MATTHEW ROSENCRANS 600 WASHINGTON BLVD. STAMFORD, CT 06901	09/16/2009	08-13555 (JMP)	13826	\$1,650,000.00	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: ICP PENDULUM FUND I, L.P. ATTN: MATTHEW ROSENCRANS 600 WASHINGTON BLVD. STAMFORD, CT 06901	07/22/2010	08-13555 (JMP)	66953	\$1,650,000.00
TOTAL					\$55,314,125.82					